

GUAM BEHAVIORAL HEALTH AND WELLNESS CENTER		
TITLE: Accounting Process	POLICY NO.: AD-F-04	Page 1 of 1
RESPONSIBILITY: Financial Management Branch		
APPROVED BY:  THERESA C. ARRIOLA, DIRECTOR	DATE OF ORIGINAL APPROVAL: 06/15/2017	
	LAST REVIEWED/REVISED: 11/14/2019	

## PURPOSE

The purpose of this policy is to outline the accounting processes of the Guam Behavioral Health & Wellness Center (GBHWC) providing a guideline to ensure efficiency and appropriateness.

## POLICY

As a line department of the Government of Guam, accounting transactions are executed in accordance and guided by the Department of Administration (DOA).

## PROCEDURE

1. After receipt of invoices (or other forms of demand payment) they are stamped "Received," logged into the FMB repository, and a registry/FMB reference number is placed on the document (for tracking purposes) and routed to the proper FMB personnel for further processing.
2. Receipts/invoices should be processed within 10 working days after receipt date, unless special handling is necessary (i.e., prior year obligations, government claim, court orders, etc.).
3. Invoices/authorization are approved for payment, funds certified as necessary, posted to the appropriate ledger and purchase order receipt records, attach to the copy of purchase order with preparers signature, contract copy and/or payment request sent to DOA for payment.
4. Financial Forms (i.e., direct payments, journal vouchers, travel authorization, etc.) are prepared by assigned FMB personnel, and submits for appropriate review and approval.
5. Records/transactions are organized and easily retrievable; transactions are physically and digitally filed in appropriate folders, cabinets, and/or proper receptacles by assigned FMB personnel.

## REFERENCES

Department of Administration, *Accounting Policies and Procedures*. Hagatna, Guam.



**GUAM BEHAVIORAL HEALTH & WELLNESS CENTER**

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**REVIEW AND ENDORSEMENT CERTIFICATION**

The signatories on this document acknowledge that they have reviewed and approved the following:

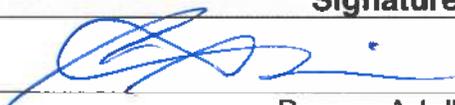
**Policy Title:** Accounting Process  
**Policy No.:** AD-F-04  
**Initiated by:** Financial Management Branch

Date	Signature
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Date	Signature
11/4/2022	

Maelei Rose Sampson  
Program Coordinator III – Human Resources Section

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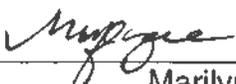
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Management Analyst III – Medical Records Unit Supervisor

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